

**Trends in School Corporation Expenditures By Object  
Biannual Financial Report Data  
Westfield-Washington Schools (3030)**

| <b>Westfield-Washington Schools (3030)</b>   | <b>FY 2011</b> | <b>FY 2012</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>4 Year Compound<br/>Annual Growth Rate</b> | <b>Increase from<br/>Previous Year</b> |
|--|----------------|----------------|----------------|----------------|---|--|
| <b>Student Academic Achievement</b>  |                |                |                |                |   |  |
| Certified Salaries (110)   | \$19,554,630   | \$19,951,693   | \$20,986,033   | \$21,629,152   | 3%  | 3%                                     |
| Group Health Insurance (222)   | \$2,691,784    | \$3,041,259    | \$3,519,692    | \$3,557,319    | 7%  | 1%                                     |
| Noncertified Salaries (120)  | \$2,703,584    | \$3,021,712    | \$3,145,854    | \$3,343,647    | 5%  | 6%                                     |
| Teacher Retirement Fund, After 7-1-95 (216)  | \$1,463,494    | \$1,562,864    | \$1,659,506    | \$1,745,536    | 5%  | 5%                                     |
| Social Security-Certified Employee Retirement (212)  | \$1,438,395    | \$1,472,992    | \$1,532,532    | \$1,578,080    | 2%  | 3%                                     |
| Transfer Tuition to Other School Corporations Within the State (561)                             | \$981,140      | \$1,019,313    | \$837,262      | \$810,678      | -5%   | -3%                                    |
| Other General Supplies (615, 660 to 689)   | \$411,262      | \$583,670      | \$433,104      | \$502,802      | 5%  | 16%                                    |
| Textbooks (630)  | \$602,488      | \$764,486      | \$620,624      | \$492,682      | -5%   | -21%                                   |
| Pre-2008 object code - temporary salaries (header) (130)   | \$366,290      | \$390,258      | \$382,215      | \$314,323      | -4%   | -18%                                   |
| Operational Supplies (611)   | \$259,319      | \$340,856      | \$301,609      | \$293,071      | 3%  | -3%                                    |
| Social Security-Noncertified Employee Retirement (211)   | \$197,329      | \$219,307      | \$227,843      | \$248,040      | 6%  | 9%                                     |
| Teacher Retirement Fund, Prior to 7-1-95 (215)   | \$172,332      | \$171,765      | \$155,264      | \$149,234      | -4%   | -4%                                    |
| Food Purchases (614)   | \$137,034      | \$113,931      | \$127,952      | \$138,867      | 0%  | 9%                                     |
| Other Purchased Professional and Technical Services (319)  | \$48,967       | \$68,684       | \$34,573       | \$134,999      | 29%   | 290%                                   |
| are, Application Systems, or Productivity Applications Needed in the Operation of a School (747) | \$250,984      | \$105,692      | \$114,247      | \$131,358      | -15%  | 15%                                    |
| Severance/Early Retirement Pay (213)   | \$235,109      | \$144,253      | \$135,240      | \$122,473      | -15%  | -9%                                    |
| Other Employee Benefits (241 to 290)   | \$100,427      | \$112,699      | \$100,132      | \$101,545      | 0%  | 1%                                     |
| Travel (580)   | \$89,189       | \$110,097      | \$117,857      | \$82,704       | -2%   | -30%                                   |
| Nonlicensed Employees Temporary Salaries (136)   | \$6,870        | \$5,610        | \$15,490       | \$79,801       | 85%   | 415%                                   |
| Group Accident Insurance (223)   | \$109,469      | \$90,420       | \$73,442       | \$62,708       | -13%  | -15%                                   |
| Other Technology Hardware (746)  | \$26,815       | \$87,194       | \$36,892       | \$56,632       | 21%   | 54%                                    |
| Stipends (131)   | \$0            | \$0            | \$17,649       | \$52,896       | N/A   | 200%                                   |
| Equipment (730)  | \$46,138       | \$19,992       | \$14,556       | \$31,709       | -9%   | 118%                                   |
| Group Life Insurance (221)   | \$38,277       | \$32,929       | \$32,898       | \$31,661       | -5%   | -4%                                    |
| Computer Hardware (741)  | \$95,918       | \$60,681       | \$42,935       | \$25,773       | -28%  | -40%                                   |
| Miscellaneous Objects (876 to 899)   | \$12,000       | \$12,000       | \$12,000       | \$12,000       | 0%  | 0%                                     |
| Purchased Professional and Technical Instructional Programs Improvement Services (312)           | \$18,245       | \$36,721       | \$14,981       | \$11,045       | -12%  | -26%                                   |
| Terminal Leave (125)   | \$0            | \$0            | \$0            | \$5,896        | N/A   | N/A                                    |
| Unemployment compensation (230)  | \$37,316       | \$22,609       | \$6,250        | \$4,840        | -40%  | -23%                                   |
| Telephone (531)  | \$9,356        | \$7,144        | \$3,602        | \$4,395        | -17%  | 22%                                    |
| Technology Related Professional Development (748)  | \$7,582        | \$1,498        | \$1,815        | \$1,700        | -31%  | -6%                                    |
| Purchased Professional and Technical Statistical Services (317)                                  | \$833          | \$2,186        | \$1,983        | \$874          | 1%  | -56%                                   |
| Advertising (540)  | \$1,982        | \$1,036        | \$0            | \$594          | -26%  | N/A                                    |
| Licensed Employees Temporary Salaries (135)  | \$700          | \$7,958        | \$15,849       | \$575          | -5%   | -96%                                   |
| Postage and Postage Machine Rental (532)   | \$313          | \$100          | \$106          | \$376          | 5%  | 253%                                   |

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**Biannual Financial Report Data**  
**Westfield-Washington Schools (3030)**

| Westfield-Washington Schools (3030)                                 | FY 2011             | FY 2012             | FY 2013             | FY 2014             | 4 Year Compound Annual Growth Rate | Increase from Previous Year |
|---|---------------------|---------------------|---------------------|---------------------|------------------------------------|-----------------------------|
| Dues and Fees (810)   | \$857               | \$2,389             | \$1,090             | \$319               | -22%                               | -71%                        |
| Library Books (640)   | \$304               | \$24                | \$690               | \$302               | 0%                                 | -56%                        |
| Awards (875)  | \$0                 | \$33                | \$12                | \$16                | N/A                                | 35%                         |
| Purchased Services; Student Transportation Services (510)           | \$200               | \$0                 | \$0                 | \$0                 | -100%                              | N/A                         |
| Purchased Property Services; Repairs and Maintenance Services (430) | \$0                 | \$740               | \$846               | \$0                 | N/A                                | -100%                       |
| Printing and Binding (550)  | \$2,930             | \$2,043             | \$0                 | \$0                 | -100%                              | N/A                         |
| Subawards/Subgrants < \$25,000 - To Non Governmental Units (940)    | \$0                 | \$0                 | \$86,717            | \$0                 | N/A                                | -100%                       |
| <b>Student Academic Achievement Total</b>                           | <b>\$32,119,859</b> | <b>\$33,588,836</b> | <b>\$34,811,344</b> | <b>\$35,760,623</b> | <b>3%</b>                          | <b>3%</b>                   |
| <b>Student Instructional Support</b>                                |                     |                     |                     |                     |                                    |                             |
| Certified Salaries (110)  | \$3,119,453         | \$3,225,231         | \$3,291,042         | \$3,277,606         | 1%                                 | 0%                          |
| Group Health Insurance (222)  | \$721,127           | \$820,377           | \$964,760           | \$966,287           | 8%                                 | 0%                          |
| Noncertified Salaries (120)   | \$827,203           | \$858,800           | \$870,697           | \$858,397           | 1%                                 | -1%                         |
| Teacher Retirement Fund, After 7-1-95 (216)                         | \$286,827           | \$306,185           | \$315,020           | \$314,050           | 2%                                 | 0%                          |
| Severance/Early Retirement Pay (213)                                | \$293,612           | \$302,431           | \$316,335           | \$275,553           | -2%                                | -13%                        |
| Social Security-Certified Employee Retirement (212)                 | \$233,147           | \$240,280           | \$245,818           | \$244,686           | 1%                                 | 0%                          |
| Social Security-Noncertified Employee Retirement (211)              | \$59,954            | \$60,710            | \$60,718            | \$59,773            | 0%                                 | -2%                         |
| Operational Supplies (611)  | \$62,927            | \$45,498            | \$40,556            | \$49,873            | -6%                                | 23%                         |
| Other Employee Benefits (241 to 290)                                | \$19,700            | \$19,506            | \$19,994            | \$20,175            | 1%                                 | 1%                          |
| Postage and Postage Machine Rental (532)                            | \$26,055            | \$14,623            | \$12,882            | \$15,540            | -12%                               | 21%                         |
| Pre-2008 object code - temporary salaries (header) (130)            | \$18,630            | \$18,720            | \$16,235            | \$13,045            | -9%                                | -20%                        |
| Group Accident Insurance (223)                                      | \$16,231            | \$16,341            | \$14,026            | \$12,151            | -7%                                | -13%                        |
| Group Life Insurance (221)  | \$13,432            | \$11,740            | \$11,722            | \$11,574            | -4%                                | -1%                         |
| Teacher Retirement Fund, Prior to 7-1-95 (215)                      | \$10,449            | \$10,751            | \$8,725             | \$8,597             | -5%                                | -1%                         |
| Travel (580)  | \$4,585             | \$9,689             | \$8,725             | \$6,791             | 10%                                | -22%                        |
| Other Purchased Professional and Technical Services (319)           | \$9,355             | \$8,210             | \$6,706             | \$6,261             | -10%                               | -7%                         |
| Terminal Leave (125)  | \$0                 | \$0                 | \$0                 | \$1,587             | N/A                                | N/A                         |
| Dues and Fees (810)   | \$0                 | \$485               | \$885               | \$1,354             | N/A                                | 53%                         |
| Food Purchases (614)  | \$0                 | \$0                 | \$0                 | \$475               | N/A                                | N/A                         |
| Other General Supplies (615, 660 to 689)                            | \$3,482             | \$3,199             | \$0                 | \$0                 | -100%                              | N/A                         |
| <b>Student Instructional Support Total</b>                          | <b>\$5,726,168</b>  | <b>\$5,972,775</b>  | <b>\$6,204,845</b>  | <b>\$6,143,775</b>  | <b>2%</b>                          | <b>-1%</b>                  |
| <b>Overhead and Operational</b>                                     |                     |                     |                     |                     |                                    |                             |
| Noncertified Salaries (120)   | \$2,835,085         | \$2,947,244         | \$3,059,174         | \$2,896,291         | 1%                                 | -5%                         |
| Purchased Property Services; Repairs and Maintenance Services (430) | \$4,140,074         | \$3,576,248         | \$3,238,115         | \$2,691,096         | -10%                               | -17%                        |
| Other Purchased Professional and Technical Services (319)           | \$1,784,280         | \$1,837,503         | \$1,823,965         | \$1,986,070         | 3%                                 | 9%                          |

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|--|----------------|----------------|----------------|----------------|---|--|
| Light and Power - Other than Heating and Cooling (625)   | \$1,520,458    | \$1,360,824    | \$1,266,789    | \$1,378,598    | -2%   | 9%                                     |
| Food Purchases (614)   | \$804,608      | \$926,624      | \$890,151      | \$905,138      | 3%  | 2%                                     |
| Group Health Insurance (222)   | \$748,546      | \$823,144      | \$937,204      | \$871,968      | 4%  | -7%                                    |
| Certified Salaries (110)   | \$610,010      | \$690,487      | \$720,785      | \$725,549      | 4%  | 1%                                     |
| Gasoline and Lubricants (613)  | \$412,078      | \$454,699      | \$408,045      | \$618,110      | 11%   | 51%                                    |
| Heating and Cooling for Buildings - Gas (622)  | \$511,557      | \$316,582      | \$414,838      | \$501,700      | 0%  | 21%                                    |
| Property Insurance, Liability Insurance, and Transportation Insurance (520)                                    | \$319,214      | \$334,919      | \$388,659      | \$410,807      | 7%  | 6%                                     |
| Utility Services Water and Sewage (411)  | \$182,619      | \$212,857      | \$258,582      | \$310,726      | 14%   | 20%                                    |
| Severance/Early Retirement Pay (213)   | \$312,065      | \$334,803      | \$338,601      | \$297,673      | -1%   | -12%                                   |
| Operational Supplies (611)   | \$357,611      | \$286,950      | \$309,779      | \$238,295      | -10%  | -23%                                   |
| Social Security-Noncertified Employee Retirement (211)   | \$197,723      | \$204,486      | \$214,240      | \$203,227      | 1%  | -5%                                    |
| Software Licenses, Application Systems, or Productivity Applications Needed in the Operation of a School (747) | \$253,679      | \$205,199      | \$217,494      | \$130,482      | -15%  | -40%                                   |
| Bank Service Charges (871)   | \$105,714      | \$119,537      | \$128,702      | \$123,869      | 4%  | -4%                                    |
| Telephone (531)  | \$75,682       | \$77,734       | \$82,437       | \$106,220      | 9%  | 29%                                    |
| Miscellaneous Objects (876 to 899)   | \$75,648       | \$91,158       | \$85,050       | \$100,083      | 7%  | 18%                                    |
| Purchased Professional and Technical Pupil Services (313)  | \$48,598       | \$66,328       | \$69,598       | \$69,704       | 9%  | 0%                                     |
| Equipment (730)  | \$19,285       | \$11,018       | \$57,546       | \$65,280       | 36%   | 13%                                    |
| Teacher Retirement Fund, After 7-1-95 (216)  | \$54,327       | \$58,559       | \$62,250       | \$63,296       | 4%  | 2%                                     |
| Social Security-Certified Employee Retirement (212)  | \$45,536       | \$51,001       | \$52,332       | \$53,468       | 4%  | 2%                                     |
| Other Employee Benefits (241 to 290)   | \$41,184       | \$43,046       | \$45,979       | \$46,040       | 3%  | 0%                                     |
| Purchased Professional and Technical Board of Education Services (318)   | \$2,554        | \$4,792        | \$1,350        | \$36,261       | 94%   | > 500%                                 |
| Tires and Repairs (612)  | \$21,495       | \$17,152       | \$34,334       | \$34,574       | 13%   | 1%                                     |
| Utility Services Removal of Refuse and Garbage (412)   | \$70,644       | \$45,247       | \$32,439       | \$32,236       | -18%  | -1%                                    |
| Travel (580)   | \$14,361       | \$29,362       | \$52,312       | \$30,495       | 21%   | -42%                                   |
| Other Technology Hardware (746)  | \$16,393       | \$30,779       | \$63,500       | \$19,383       | 4%  | -69%                                   |
| Overtime Salaries (140)  | \$11,265       | \$13,324       | \$22,813       | \$16,418       | 10%   | -28%                                   |
| Terminal Leave (125)   | \$0            | \$0            | \$0            | \$16,097       | N/A   | N/A                                    |
| Dues and Fees (810)  | \$21,562       | \$23,954       | \$23,444       | \$14,401       | -10%  | -39%                                   |
| Board Members Compensation (115)   | \$15,750       | \$13,750       | \$13,900       | \$14,087       | -3%   | 1%                                     |
| Postage and Postage Machine Rental (532)   | \$16,013       | \$15,883       | \$14,481       | \$13,359       | -4%   | -8%                                    |
| Other purchased property services (490 to 499)   | \$5,914        | \$6,215        | \$8,167        | \$12,340       | 20%   | 51%                                    |
| Connectivity (744)   | \$74,190       | \$17,101       | \$11,661       | \$9,816        | -40%  | -16%                                   |
| Group Accident Insurance (223)   | \$13,470       | \$13,349       | \$11,746       | \$9,716        | -8%   | -17%                                   |
| Purchased Property Services; Rentals (440)   | \$12,614       | \$7,023        | \$8,199        | \$9,058        | -8%   | 10%                                    |
| Unemployment compensation (230)  | \$17,163       | \$3,619        | -\$183         | \$8,839        | -15%  | N/A                                    |
| Group Life Insurance (221)   | \$11,125       | \$9,322        | \$9,298        | \$8,808        | -6%   | -5%                                    |

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**Westfield-Washington Schools (3030)**

| <b>Westfield-Washington Schools (3030)</b>                          | <b>FY 2011</b>      | <b>FY 2012</b>      | <b>FY 2013</b>      | <b>FY 2014</b>      | <b>4 Year Compound Annual Growth Rate</b> | <b>Increase from Previous Year</b> |
|---|---------------------|---------------------|---------------------|---------------------|---|------------------------------------|
| Computer Hardware (741)   | \$81,576            | \$155,137           | \$101,986           | \$8,468             | -43%                                      | -92%                               |
| Technology Related Professional Development (748)                   | \$17,156            | \$8,032             | \$17,301            | \$7,298             | -19%                                      | -58%                               |
| Advertising (540)   | \$8,577             | \$5,240             | \$5,447             | \$6,730             | -6%                                       | 24%                                |
| Wireless Equipment (743)  | \$609               | \$629               | \$382               | \$4,986             | 69%                                       | > 500%                             |
| Printing and Binding (550)  | \$8,214             | \$5,912             | \$726               | \$3,961             | -17%                                      | 446%                               |
| Teacher Retirement Fund, Prior to 7-1-95 (215)                      | \$3,273             | \$3,413             | \$3,340             | \$3,533             | 2%  | 6%                                 |
| Land and Easements (710)  | \$758               | \$881               | \$959               | \$1,084             | 9%  | 13%                                |
| Stipends (131)  | \$0                 | \$0                 | \$0                 | \$824               | N/A                                       | N/A                                |
| Telecommunications Equipment (745)                                  | \$8,216             | \$3,325             | \$389               | \$793               | -44%                                      | 104%                               |
| Periodicals (650)   | \$217               | \$401               | \$294               | \$0                 | -100%                                     | -100%                              |
| Vehicles (731)  | \$0                 | \$133,212           | \$0                 | \$0                 | N/A                                       | N/A                                |
| Nonlicensed Employees Temporary Salaries (136)                      | \$1,418             | \$6,260             | \$0                 | \$0                 | -100%                                     | N/A                                |
| Official Bond Premiums (525)  | \$4,405             | \$4,593             | \$4,593             | \$0                 | -100%                                     | -100%                              |
| <b>Overhead and Operational Total</b>                               | <b>\$15,914,513</b> | <b>\$15,608,857</b> | <b>\$15,513,193</b> | <b>\$15,117,257</b> | <b>-1%</b>                                | <b>-3%</b>                         |
| <b>Nonoperational</b>   |                     |                     |                     |                     |   |                                    |
| Redemption of Principal (831)                                       | \$11,747,080        | \$12,353,923        | \$13,365,068        | \$14,891,732        | 6%  | 11%                                |
| Interest on Bonds or Notes (832)                                    | \$9,513,015         | \$8,503,681         | \$6,907,999         | \$6,773,318         | -8%                                       | -2%                                |
| Purchased Property Services; Repairs and Maintenance Services (430) | \$579,246           | \$1,060,898         | \$1,538,448         | \$1,148,816         | 19%                                       | -25%                               |
| Noncertified Salaries (120)   | \$139,538           | \$183,549           | \$197,752           | \$225,658           | 13%                                       | 14%                                |
| Certified Salaries (110)  | \$179,995           | \$168,770           | \$155,650           | \$137,633           | -6%                                       | -12%                               |
| Purchased Property Services; Rentals (440)                          | \$84,180            | \$70,718            | \$85,750            | \$83,474            | 0%  | -3%                                |
| Miscellaneous Objects (876 to 899)                                  | \$84,099            | \$30,850            | \$51,700            | \$69,900            | -5%                                       | 35%                                |
| Equipment (730)   | \$203,794           | \$147,765           | \$92,366            | \$60,178            | -26%                                      | -35%                               |
| Other Purchased Professional and Technical Services (319)           | \$36,562            | \$59,050            | \$34,199            | \$48,253            | 7%  | 41%                                |
| Group Health Insurance (222)  | \$16,969            | \$25,382            | \$26,186            | \$24,503            | 10%                                       | -6%                                |
| Social Security-Noncertified Employee Retirement (211)              | \$9,663             | \$12,741            | \$13,951            | \$16,059            | 14%                                       | 15%                                |
| Teacher Retirement Fund, After 7-1-95 (216)                         | \$17,765            | \$16,702            | \$15,979            | \$14,514            | -5%                                       | -9%                                |
| Dues and Fees (810)   | \$11,550            | \$10,800            | \$11,800            | \$13,375            | 4%  | 13%                                |
| Social Security-Certified Employee Retirement (212)                 | \$13,770            | \$12,841            | \$11,819            | \$10,579            | -6%                                       | -10%                               |
| Operational Supplies (611)  | \$6,015             | \$3,702             | \$5,983             | \$4,367             | -8%                                       | -27%                               |
| Unemployment compensation (230)                                     | \$327               | \$915               | \$0                 | \$1,169             | 37%                                       | N/A                                |
| Stipends (131)  | \$0                 | \$0                 | \$0                 | \$901               | N/A                                       | N/A                                |
| Other Employee Benefits (241 to 290)                                | \$507               | \$568               | \$715               | \$695               | 8%  | -3%                                |
| Group Accident Insurance (223)                                      | \$511               | \$601               | \$518               | \$408               | -5%                                       | -21%                               |
| Group Life Insurance (221)  | \$223               | \$263               | \$255               | \$243               | 2%  | -5%                                |

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| <b>Westfield-Washington Schools (3030)</b>     | <b>FY 2011</b>      | <b>FY 2012</b>      | <b>FY 2013</b>      | <b>FY 2014</b>      | <b>4 Year Compound<br/>Annual Growth Rate</b> | <b>Increase from<br/>Previous Year</b> |
|--|---------------------|---------------------|---------------------|---------------------|---|--|
| Teacher Retirement Fund, Prior to 7-1-95 (215) | \$209               | \$120               | \$22                | \$4                 | -63%  | -83%                                   |
| Travel (580)                                   | \$70                | \$0                 | \$0                 | \$0                 | -100%   | N/A                                    |
| <b>Nonoperational Total</b>                    | <b>\$22,645,087</b> | <b>\$22,663,839</b> | <b>\$22,516,160</b> | <b>\$23,525,777</b> | <b>1%</b>                                     | <b>4%</b>                              |
| <b>Grand Total</b>                             | <b>\$76,405,627</b> | <b>\$77,834,308</b> | <b>\$79,045,541</b> | <b>\$80,547,433</b> | <b>1%</b>                                     | <b>2%</b>                              |